

## Chapter 27

### Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

#### Notes.

1. This Chapter does not cover :
  - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
  - (b) Medicaments of heading 30.03 or 30.04; or
  - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
  
2. References in heading 27.10 to “petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 27.10, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include :
  - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
  - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

- (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

**Subheading Notes.**

1. For the purposes of subheading 2701.11, “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.
2. For the purposes of subheading 2701.12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms “benzol (benzene)”, “toluol (toluene)”, “xylol (xylenes)” and “naphthalene” apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.
4. For the purposes of subheading 2710.12, “light oils and preparations” are those of which 90 % or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
5. For the purposes of the subheadings of heading 27.10, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Heading	TSN	Commodity Description	SU	ID	VAT	LVY	EXC	EXC ST	EXC AD VAL
<b>27.01</b>		<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>							
		- Coal, whether or not pulverised, but not agglomerated :							
	2701.11.00.00	-- Anthracite	kg	5	7.5				
	2701.12.00.00	-- Bituminous coal	kg	5	7.5				
	2701.19.00.00	-- Other coal	kg	5	7.5				
	2701.20.00.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	5	7.5				
<b>27.02</b>		<b>Lignite, whether or not agglomerated, excluding jet.</b>							
	2702.10.00.00	- Lignite, whether or not pulverised, but not agglomerated	kg	5	7.5				
	2702.20.00.00	- Agglomerated lignite	kg	5	7.5				
<b>27.03</b>	2703.00.00.00	<b>Peat (including peat litter), whether or not agglomerated.</b>	kg	5	7.5				
<b>27.04</b>	2704.00.00.00	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>	kg	5	7.5				

Heading	TSN	Commodity Description	SU	ID	VAT	LVY	EXC	EXC ST	EXC AD VAL
<b>27.05</b>	2705.00.00.00	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>	kg	5	7.5				
<b>27.06</b>	2706.00.00.00	<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</b>	kg	5	7.5				
<b>27.07</b>		<b>Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.</b>							
	2707.10.00.00	- Benzol (benzene)	kg	5	7.5				
	2707.20.00.00	- Toluol (toluene)	kg	5	7.5				
	2707.30.00.00	- Xylol (xylenes)	kg	5	7.5				
	2707.40.00.00	- Naphthalene	kg	5	7.5				
	2707.50.00.00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method	kg	5	7.5				

Heading	TSN	Commodity Description	SU	ID	VAT	LVY	EXC	EXC ST	EXC AD VAL
		(equivalent to the ASTM D 86 method)							
		- Other :							
	2707.91.00.00	-- Creosote oils	kg	5	7.5				
	2707.99.00.00	-- Other	kg	5	7.5				
<b>27.08</b>		<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>							
	2708.10.00.00	- Pitch	kg	5	7.5				
	2708.20.00.00	- Pitch coke	kg	5	7.5				
<b>27.09</b>	2709.00.00.00	<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>	kg	0	7.5				
<b>27.10</b>		<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the</b>							

Heading	TSN	Commodity Description	SU	ID	VAT	LVY	EXC	EXC ST	EXC AD VAL
		basic constituents of the preparations; waste oils.							
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :							
		-- Light oils and preparations:							
	2710.12.10.00	--- Partially refined oil including crude oil having undergone primary refinement	kg	0	7.5				

Heading	TSN	Commodity Description	SU	ID	VAT	LVY	EXC	EXC ST	EXC AD VAL
		--- Special spirit:							
	2710.12.21.00	---- White spirit	kg	5	7.5				
	2710.12.29.00	---- Other	kg	10	7.5				
	2710.12.30.00	--- Aviation spirit	kg	10	7.5				
	2710.12.40.00	--- Motor spirit, super	kg	10	7.5				
	2710.12.50.00	--- Motor spirit, ordinary	kg	10	7.5				
	2710.12.90.00	--- Other	kg	10	7.5				
		-- Other:							
		--- Medium oils:							
	2710.19.11.00	---- Kerosine type jet fuel	kg	10	7.5				
	2710.19.12.00	---- Kerosine	kg	5	7.5				
	2710.19.19.00	---- Other	kg	10	7.5				
		--- Heavy oils, excluding lubricating oils:							
	2710.19.21.00	---- Gas oil	kg	10	7.5				
	2710.19.22.00	---- Domestic fuel oil	kg	5	7.5				
	2710.19.23.00	---- Light fuel oil	kg	5	7.5				
	2710.19.24.00	---- Heavy fuel oil I	kg	5	7.5				
	2710.19.25.00	---- Heavy fuel oil II	kg	5	7.5				
		--- Lubricating oils:							
	2710.19.31.00	---- Meant to be mixed further	kg	5	7.5				
	2710.19.32.00	---- Brake fluid	kg	10	7.5	20			
	2710.19.33.00	---- Grease	kg	10	7.5	20			
		---- Other							
	2710.19.39.10	----- Two-cycle motor oil	kg	10	7.5	20			
	2710.19.39.90	----- Other	kg	10	7.5				

Heading	TSN	Commodity Description	SU	ID	VAT	LVY	EXC	EXC ST	EXC AD VAL
	2710.20.00.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	kg	10	7.5				
		- Waste oils :							
	2710.91.00.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	5	7.5				
	2710.99.00.00	-- Other	kg	5	7.5				
<b>27.11</b>		<b>Petroleum gases and other gaseous hydrocarbons.</b>							
		- Liquefied :							
	2711.11.00.00	-- Natural gas	kg	5	7.5				
	2711.12.00.00	-- Propane	kg	5	7.5				
	2711.13.00.00	-- Butanes	kg	0	7.5				



Heading	TSN	Commodity Description	SU	ID	VAT	LVY	EXC	EXC ST	EXC AD VAL
	2711.14.00.00	-- Ethylene, propylene, butylene and butadiene	kg	5	7.5				
	2711.19.00.00	-- Other	kg	5	7.5				
		- In gaseous state :							
	2711.21.00.00	-- Natural gas	kg	5	7.5				
	2711.29.00.00	-- Other	kg	5	7.5				
<b>27.12</b>		<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>							
	2712.10.00.00	- Petroleum jelly	kg	5	7.5				
	2712.20.00.00	- Paraffin wax containing by weight less than 0.75 % of oil	kg	5	7.5				
	2712.90.00.00	- Other	kg	5	7.5				
<b>27.13</b>		<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>							
		- Petroleum coke :							
	2713.11.00.00	-- Not calcined	kg	5	7.5				

Heading	TSN	Commodity Description	SU	ID	VAT	LVY	EXC	EXC ST	EXC AD VAL
	2713.12.00.00	-- Calcined	kg	5	7.5				
	2713.20.00.00	- Petroleum bitumen	kg	5	7.5				
	2713.90.00.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	5	7.5				
<b>27.14</b>		<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>							
	2714.10.00.00	- Bituminous or oil shale and tar sands	kg	5	7.5				
	2714.90.00.00	- Other	kg	5	7.5				
<b>27.15</b>	2715.00.00.00	<b>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).</b>	kg	5	7.5				
<b>27.16</b>	2716.00.00.00	<b>Electrical energy. (optional heading)</b>	1000 kWh	5	7.5				
		I.- CHEMICAL ELEMENTS							